



CHESTERFIELD COUNTY, VIRGINIA

Application for Business License

2009

Joseph A. Horbal, MCR
Commissioner of the Revenue

Office of the Commissioner of the Revenue
P. O. Box 124
Chesterfield, VA 23832-0124
Tel: (804) 748-1281 Fax: (804) 796-3236
cor@chesterfield.gov www.chesterfield.gov/comrev

**** IMPORTANT ****
Renewal application must be
filed and tax paid in full by
3/2/2009. 2009 licenses will
expire on 12/31/2009.

Fed ID or SSN # Name Trade Name Mailing Address Local Address (No PO Boxes or mail drops) Telephone # Local Ph. # E-mail address*	Shaded area is FOR OFFICE USE ONLY.		
	Date Filed	Date Processed	Payment Amount
			\$
	START DATE in Chesterfield County:		
	FISCAL YEAR , if applicable, (beginning & end dates):		through
	OUT OF BUSINESS date in Chesterfield County:		
	TYPE OF ENTITY <input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> LLC		

RETAIL: Sales & Use Tax ID # _____ **ABC number:** _____

CONTRACTORS: State Board # _____

Important: Any **alcohol sales** MUST be included in total gross receipts reported for retail merchants. See back.

Important: Contractors MUST attach a list of **subcontractors** AND a list of **deductions taken** for work in other localities. See back for more details.

Initial the box at right if you do NOT accept contracts of \$1000 or more, AND if your gross receipts total less than \$150,000 during any 12-month period:

LICENSE CLASSIFICATIONS			
#	DESCRIPTION	#	DESCRIPTION
01		03	
02		04	

LICENSE TAX CALCULATION					
	LICENSE 01	LICENSE 02	LICENSE 03	LICENSE 04	TOTALS
1. 2008 GROSS RECEIPTS** (Or estimate for 2009 if business began after 1/1/2008)					
2. Exclusion. Enter \$200,000 per license ONLY if Line 1 ≥ \$200,000.					
3. ADJUSTED GROSS RECEIPTS** (Line 1 – Line 2)					
4. TAX RATE (If applicable. See reverse.)					
5. 2009 TAX (Line 3 x Line 4) or FEE (See reverse.)					
IF START DATE IN CHESTERFIELD COUNTY WAS AFTER 1/1/07, COMPLETE LINES 6 – 12; OTHERWISE, SKIP TO LINE 13.					
6. 2008 ESTIMATED gross receipts**					
7. 2008 ACTUAL gross receipts**					
8. Exclusion. Enter \$200,000 per license ONLY if Line 7 ≥ \$200,000.					
9. 2008 ADJUSTED ACTUAL gross rec.** (Line 7- Line 8)					
10. 2008 TAX (Line 9 x 2008 tax rate) or FEE					
11. Less: 2008 tax PAID					
12. Net difference for 2008 (Line 10 – Line 11)					
13. TOTAL TAX or FEE (Line 5 + Line 12)					
14. LATE PENALTY (1% per day, max. of 10%, \$ 2 minimum.)					
15. INTEREST (10% per yr., 1/12 monthly the first of each month.)					
16. TOTAL DUE (Add Lines 13 through 15.)					

* By providing your e-mail address, you are agreeing to receive Chesterfield County e-mail correspondence. Your address will not be shared with third parties.
** For **WHOLESALE MERCHANT** licenses, enter gross **PURCHASES** rather than gross receipts.

DECLARATION BY TAXPAYER – I declare that the foregoing statements and figures are true, full, and correct to the best of my knowledge and belief. I understand that even though the County may issue the license(s) herein applied for, it is the applicant's responsibility to confirm with the County's Planning Department that the location listed above is properly zoned for the licensable activities being conducted there.

PLEASE PRINT NAME	SIGNATURE	DATE
BL00		

LICENSE FEE SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* LESS THAN \$200,000

<u>Gross Receipts* Range</u>	<u>License Fee</u>
\$0.00 – \$9,999.99	-0-
\$10,000.00 – \$199,999.99	\$10.00

Note: This fee schedule applies **separately** to each license classification.

LICENSE TAX SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* OF \$200,000 OR MORE

<u>License Classification</u>	<u>Basis</u>	<u>Rate Factor</u>	<u>Minimum Tax</u>
Professional Service	Gross Receipts	.0020	\$10.00
Financial Service	Gross Receipts	.0020	\$10.00
Note: Maximum tax for the Financial Service classification is \$90,000.00.			
Real Estate Service	Gross Receipts	.0020	\$10.00
Utility Service	Gross Receipts	.0050	\$10.00
Personal or Business Service	Gross Receipts	.0020	\$10.00
Computer Service	Gross Receipts	.0003	\$10.00
Commission Merchant	Gross Receipts	.0020	\$10.00
Merchandise Broker	Gross Profit	.0020	\$10.00
Amusement Machine Operator (coin-operated)	Gross Receipts	.0020	\$10.00
Repair Service	Gross Receipts	.0020	\$10.00
Retail Merchant	Gross Receipts	.0019	\$10.00

Gasoline/Diesel retailers: Total of all retail gross receipts: \$ _____ LESS excise taxes collected: \$ _____ = \$ _____
(including non-gas receipts) (Line 1 on front)

Direct Seller – Retail	Gross Receipts	.0019	\$10.00
Merchant Placing Vending Machines	Gross Receipts	.0019	\$10.00
Amusement/Admissions	Gross Receipts	.0019	\$10.00
Contractor	Gross Receipts	.0014	\$10.00

Note: Contractors must attach a **list of any deductions claimed for work done in other localities** where licenses were obtained, AND a separate **list of all subcontractors used for jobs in Chesterfield County during 2008**, including contact information, job locations, and total amounts paid to each. (Chesterfield County § 6-256.) Speculative builders must attach a list of completed projects.

Wholesale Merchant	Gross Purchases	.0010	\$10.00
Direct Seller – Wholesale	Gross Receipts	.0005	\$10.00

Note: Direct Seller categories apply only to consumer products sold in private residences.

FLAT FEES

FOR BUSINESS LICENSE CLASSIFICATIONS WITH FEES NOT RELATED TO GROSS RECEIPTS OR PURCHASES

<u>License Classification</u>	<u>Flat Fee Amount</u>	<u>License Classification</u>	<u>Flat Fee Amount</u>
Alcoholic Beverage – Beer & Wine Sales	\$20.00	Itinerant Merchant – Edible Perishables	\$50.00
Alcoholic Beverage – Mixed Beverage Sales		Itinerant Merchant – Goods, Wares, Merchandise	\$250.00
Seating Capacity: 1 – 100	\$200.00	(January – June)	
101 – 150	\$350.00	Itinerant Merchant – Goods, Wares, Merchandise	\$250.00
over 150	\$500.00	(July – December)	
		Night Club Operator	\$100.00
Flea Market/Craft Show/Trade Show Promoter	\$2.00**	Peddler – Edible Perishables	\$25.00
**Per vendor per day, minimum of five vendors required		Peddler – Goods, Wares, Merchandise	\$500.00
(Max. \$250.00)			

IMPORTANT for ABC sales: Alcohol (ABC) sales MUST be included within total retail sales (gross receipts), including restaurant retail.

Total **Alcohol** sales _____ + total **other** sales _____ = **total retail** gross receipts _____.

ADDITIONAL INSTRUCTIONS

- If your business does not fit one of the above classifications or if you have any questions concerning your license classification, please call **(804) 748-1281**.
- If your federal income tax return is prepared on a **fiscal year basis** (other than calendar year), your base year **MUST** be the **fiscal year ending during the calendar year preceding the license year**. Gross receipts* must be reported using the same method of accounting as is used for federal income tax purposes.
- Renewal applications and payments must be received or postmarked on or before **3/2/2009** to avoid late charges. Applications and payments for new businesses must be received or postmarked within 30 days of beginning business in order to avoid late charges. **Make checks payable to: TREASURER, Chesterfield County.**

* For **WHOLESALE MERCHANT** licenses, enter gross **PURCHASES** rather than gross receipts.